

Form 13614-C Job Aid for Volunteers

Name as shown on Social Security records; see Pub 4012, TAB 1 for information about hyphenated or double names

Current address where taxpayer will receive refund and/or other correspondence about the return

Job or Situation (e.g. retired, student)

Taxpayer must include everyone (except taxpayer and spouse) who lived in the taxpayer's home and everyone the taxpayer supported who lived elsewhere.

List names as shown on Social Security records; see Pub 4012, TAB 1 for information about hyphenated or double surnames.

Verify date each person was born. Note: Incorrect birth dates may result in rejection of e-file.

Form 13614-C (6-30-2011)		Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet		OMB #	
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Section A. You should complete Pages 1-3
Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.
You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social Security cards or ITIN letters for you and all persons on your tax return.
- Proof of identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name	M.I.	Last Name	Are you a US Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M.I.	Last Name	Is spouse a US Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address		Apt#	City
		State	Zip Code
4. Contact Information			
Phone:	Cell Phone:	Email:	
5. Your Date of Birth	6. Your Job Title	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is spouse:	11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below. (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. daughter, son, mother, sister, none) (c)	Number of months lived in your home in 2011 (d)	US Citizen or resident of US, Canada or Mexico in 2011 (yes/no) (e)	Marital Status as of 12/31/11 (S/M) (f)	Full-time Student in 2011 (yes/no) (g)	Received less than \$3700 income in 2011 (yes/no) (h)

Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to IRS email us at vi.voltax@irs.gov or call toll free 1-877-338-1205.

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Catalog Number 52121E (Form 13614-C) 1

If no, use Pub 4012, Determining Residency Status Decision Tree to verify that taxpayer and/or spouse meet requirements to be U.S. residents for tax purposes.

Refer to Pub 17, Chapter 20, for definition of "Legally Blind".

Use Pub 4012, TAB C, Interview Tips to verify dependency status of taxpayer and spouse.

See Pub 4012, TAB B, Interview Tips for definition of marriage recognized by the federal government for tax purposes.

Review page 3 to see if taxpayer has provided additional information. Use page 4 to record interview notes.

If not a US citizen, determine residency for tax purposes. See Pub 4012, Determining Residency Status-Decision Tree.

Verbally confirm the number of months each person listed lived in the taxpayer's home.

Important Reminder: Review all information in Section A, Part II and Section B, Questions 1-5 before determining Filing Status and Dependency Exemptions. Use Pub 4012 TABS B and C to make your determinations.

Important Reminder: Do not refer taxpayers to the voltax email address or phone number for IRS help or refund information. Refer to the back cover of Pub 4012 for appropriate IRS phone numbers.

Important Reminder: During the interview explain and assist taxpayers with any items marked "Unsure" and mark them "Yes" or "No". Correct any taxpayer answers that do not correctly reflect all information established during interview of the taxpayer.

Enter all W-2 information; see Pub 4012, TAB 4 for entry instructions

If yes, verify tips were reported to employer; if not, complete Form 4137

Include only qualified unreimbursed expenses (Sch A); see Pub 17, Chapter 21

Check for tax benefits for declared disaster areas

Taxpayer may have a requirement to repay their credit

Student Loan Interest adjustment; See Pub 4012 TABs E and 3

Section A. Please complete –check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income- In 2011, did you (or your spouse) receive:

Yes	No	Unsure	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (W-2, F1098T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (F1099INT, F1099DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes? (F1099G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment payments? (such as cash received for services, small business)? (F1099MISC)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Income(or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (F1099S, F1099B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from insurance, or workers compensation)? (F1099 R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (F1099R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (F1099G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (FSSA1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Income(or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.)? (W-2G, F1099MISC)

Part IV. Expenses- In 2011, did you (or your spouse) pay:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses for yourself, spouse or dependents? (such as tuition, books, fees etc.) (F1098T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses (including health insurance premiums)?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest? (F1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes for your vehicle? (F1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Child or dependent care expenses (such as daycare)?

Part V. Life Events- In 2011, did you (or your spouse):

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (F5498SA, F1099SA)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (F099C, F1099A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Buy, sell or have a foreclosure of your home?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest? (F1098E)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last years refund to your 2011 tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Attend school as a full time student? (F1098T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You ☐ Spouse ☐

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See Pub 4012, TAB D for information about (F1098-T)

If yes, determine if taxable

See Pub 4012, TAB E for alimony definition

See Pub 4012, TABs G and 6; compare credits and adjustment

Advise taxpayer of records requirements (Sch A); see Pub 17, Chapter 24

If yes, ask taxpayer for provider's TIN, check "DC" box on TaxWise Main Info Sheet, and complete F2441

Ask taxpayer for a copy of last year's return for necessary information

Important Reminder: On page 4, list the type and amount of any deductible and/or qualified expenses not shown on a source document

Important Reminder: On page 4, list the type and amount of any income not shown on a source document

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? _____

Are you or a member of your household considered disabled? ☐ Yes ☐ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☐ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☐ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters, Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR-MPT:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

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Answer should be input into Taxwise "preparer use fields" or as directed for other software.

Review taxpayer responses and provide additional information as needed.

All taxpayer comments and information should be reviewed before preparing tax return.

Important Reminder:

The Certified Volunteer completes Section B while reviewing Section A and source documents with the taxpayer.

Section B does not have to be completed if there is no one listed in Part II Question 2.

Important Reminder:

Section C must be completed by a Quality Reviewer (minimum Intermediate certification) after the return is prepared. The taxpayer should be present. The return must be checked against Sections A and B, source documents and other information provided by the taxpayer

See Qualifying Child, Qualifying Relative and Tie-Breaker rules, Pub 4012, TAB C.

See EIC Qualifying Child, Pub 4012, TAB H and Child Dependent Care Credit Qualifying Person Pub 4012 Tab G

See Qualifying Child, requirements, Pub 4012, TAB C.

See Qualifying Relative, requirements, Pub 4012, TAB C.

See Qualifying Person for Head of Household filing status, Pub 4012, TAB B.

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion								
<p>Remember: You are the link between the taxpayer's information and a correct tax return! Verify that the taxpayer's information on pages 1 & 2 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".</p> <p><u>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2. Check if persons are listed in Part II Question 2 <input type="checkbox"/></u></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any person listed in Part II, question 2, provide more than 50% of their own support? If yes, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer(s) provide over half the support for any persons listed in Part II, question 2? If yes, which ones:</p> <p><input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer(s) pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:</p> <p><u>Reminders</u> Use Publication 4012 Volunteer Resource Guide and Publication 17 Your Federal Income Tax in making tax law determinations.</p>	<p>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p> <p>1. Sections A & B of this form are complete.</p> <p>2. Taxpayer's identity, address and phone numbers were verified.</p> <p>3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p> <p>4. Filing Status is correctly determined.</p> <p>5. Personal and Dependency Exemptions are entered correctly on the return.</p> <p>6. All information shown on source documents and noted in Section A, part III is included on the tax return.</p> <p>7. Any Adjustments to Income are correctly reported.</p> <p>8. Standard, Additional or Itemized Deductions are correct.</p> <p>9. All credits are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</p> <p>All Tax Law issues above have been addressed and necessary changes have been made.</p> <p>If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</p> <p>Correct SIDN and EFIN are shown on the return.</p>								
<p>Additional Tax Preparer Notes:</p> <table border="1"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>									

All bank information must be verified to eliminate delayed refunds and prevent fraud

Incorrect EFIN will cause tax return to be rejected

Incorrect/missing SIDN will cause tax return to not be properly identified as a VITA/TCE returns.p2